SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 22/LD/2005 **Date: 3/10/05**

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th day of September, 2005 is hereby published for general information.-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005
(ACT NO. 22 OF 2005)

AN
ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Fifty - sixth Year of the Republic of India as follows: -

Short title, extent and commencement

1. (1) This Act may be called The Sikkim Motor Vehicles Taxation (Amendment) Act, 2005.
   (2) It extends to the whole of Sikkim.
   (3) It shall come into force on such date as the State Government may by notification appoint.

Substitution of Schedule

2. In the Sikkim Motor Vehicles Taxation Act, 1982, for the existing Schedule, the following Schedule shall be substituted namely:-

"SCHEDULE
(see Section 4)

Description of motor vehicles	Rate of tax payable for the year
A. Vehicles for carrying passengers not plying for hire or reward:-	
1. Motor cycle and motor cycle combinations: -	
a) engine capacity upto 80 cc	Rs. 100.00
b) engine capacity above 80 cc upto 170 cc	Rs. 200.00
c) engine capacity above 170 cc upto 250 cc	Rs. 300.00
d) engine capacity above 250 cc	Rs. 400.00
2. Motor cars: -	
a) engine capacity upto 900 cc	Rs. 1000.00
b) engine capacity above 900 cc upto 1490 cc	Rs. 1200.00
c) engine capacity above 1490 cc upto 2000 cc	Rs. 2500.00
d) engine capacity above 2000 cc	Rs. 3000.00
3. Omnibus registered as non-transport vehicle: -	
a) with seating capacity upto 10	Rs. 1400.00
b) with seating capacity beyond 10	Rs. 1400.00 for 10 plus Rs. 150.00 for each additional seat beyond 10.
4. Omnibus registered as educational institute bus: -	
a) with seating capacity upto 10	Rs. 1400.00
b) with seating capacity beyond 10	Rs. 1400.00 for 10 plus Rs. 130.00 for each additional seat beyond 10.
5. Vehicles for carrying passengers plying for hire or reward:-	
1. Stage carriages-	
a) for maxi cab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 230.00
b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 125.00
6. Contract carriages (including those owned by motor training schools): -	
a) seating capacity upto 4 seats:	
i) for three wheelers	Rs. 260.00
ii) for meter taxi	Rs. 600.00

iii) for vehicle other than meter taxi	Rs. 700.00
b) seating capacity more than 4 seats	
i) meter taxi upto 5 seats	Rs. 800.00
ii) other than meter taxi	Rs. 900.00 for five seats plus Rs. 150.00 for each additional seat beyond five.
B. Vehicle for transport of goods including private carriages: -	
a) Upto 500 kgs registered laden weight.	Rs. 633/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight.	Rs. 633/- plus Rs. 72/- for every additional 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight.	Rs. 1065/- plus Rs. 90/- for every additional. 250 kgs or part thereof above 2000 kgs.
d) Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight.	Rs. 1782/- plus Rs. 53/- for every additional. 250 kgs or part thereof above 4000 kgs.
e) Exceeding 8000 kgs registered laden weight	Rs. 2357/- plus Rs. 72/- for every additional 250 kgs or part thereof above 8000 kgs: Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such vehicle.
C. Tractors not used solely for agricultural purposes: -	
a) Upto 500 kgs registered laden weight	Rs. 400/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered unladen weight	Rs. 360/- plus Rs. 96/- for every additional. 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 897/- plus Rs. 107/- for every additional. 250 kgs or part thereof above 2000 kgs.

b) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 1760/- plus Rs. 180/- for every additional. 250 kgs or part thereof above 4000 kgs.
e) Exceeding 8000 kgs unladen weight.	Rs. 4361/- plus Rs. 276/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such tractors.
D. Trailers	
a) Upto 500 kgs registered laden weight.	Rs. 360/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight.	Rs. 360/- plus Rs. 36/- for every additional. 250 kgs or part thereof above 2000 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight.	Rs. 575/- plus Rs. 60/- for every additional. 250 kgs or part thereof above 4000 kgs.
d) Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight.	Rs. 1005/- plus Rs. 72/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer.
E. Luxury tourist vehicle.	Rs. 3000/-

By Order.

R.K. PURKAYASTHA (SSJS)
LEGAL REMEMBRANCER-CUM-SECRETARY,
LAW DEPARTMENT.

File No. 16(82)/LD/2005

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